

UNITED STATES *v.* P. LORILLARD COMPANY.

APPEAL FROM THE COURT OF CLAIMS.

No. 319. Argued March 13, 1925.—Decided March 23, 1925.

By Rev. Stats. § 3386, as amended, a drawback on tobacco, etc., subsequently exported, on which the tax has been paid by affixing stamps before removal from the factory, is allowed "equal in amount to the value of the stamps found to have been so affixed." *Held* applicable to an additional tax on cigarettes imposed by the Act of February 24, 1919, payment of which would have been treated in practice as evidenced by the stamps already on the goods, if they had not been removed, but which, in view of their removal, took the form of a "floor tax." C. 18, Title VII, §§ 700, 702, 40 Stat. 1057, 1116. P. 473.

58 Ct. Cls. 541, affirmed.

APPEAL from a judgment of the Court of Claims allowing recovery, by way of drawback, of taxes on cigarettes, which were exported.

*Mr. Merrill E. Otis*, Special Assistant to the Attorney General, for the United States. *Mr. Solicitor General Beck*, *Mr. Assistant Attorney General Lovett*, *Mr. Nelson T. Hartson*, Solicitor of Internal Revenue, and *Mr. Robert H. Littleton*, were on the brief.